



**COUNTY OF FAUQUIER  
OFFICE OF THE COUNTY ADMINISTRATOR**

**PAUL S. McCULLA**  
*County Administrator*

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**CATHERINE M. HERITAGE**  
*Deputy County Administrator*

**June 30, 2019**

Honorable Board of Supervisors and Citizens of Fauquier County:

The budget for Fiscal Year 2020 (FY 2020), adopted by the Board of Supervisors on March 21, 2019, has been prepared in accordance with the requirements contained in Title 15.2 and section 58.1-3321 of the Code of Virginia, as amended. This document represents the County's official fiscal plan of revenue and expenditures for the FY 2020 adopted budget, for the period of July 1, 2019 through June 30, 2020.

The FY 2020 adopted budget is the second year of the County's biennial budget management program, including budgets for both FY 2019 and FY 2020. As such, the Board of Supervisors drafted the FY 2020 budget and Tax Year 2019 tax rates with the FY 2019 adopted budget, with adjustments only as a result of significant changes in revenue projections, the imposition of newly mandated or regulated requirements, or other significant events constituting an emergency that require additional consideration. The adopted budget maintained the enhancements outlined in the FY 2020 draft budget, with a limited series of adjustments due to revenue projection increases and significant changes in State funding for specific programs and services.

The FY 2020 adopted budget totals \$330.8 million, with an overall real estate tax rate of \$0.994 per \$100 of assessed value. The adopted \$0.994 overall real estate tax rate, as planned by the Board of Supervisors in the draft FY 2020 budget plan, increased by \$0.012 (one and two-tenths cents) from \$0.982. The adopted overall real estate tax rate increase is derived from the fire and rescue tax levy to support enhanced career service provision. Under the adopted rate in the FY 2020 budget, the average homeowner's real estate tax bill would increase approximately \$45 per year based on an average residential assessment of \$378,000. The adopted budget maintains all other current tax rates for Tax Year 2019.

The following chart sets forth the Tax Year 2019 adopted overall real estate tax rate:

	<b>Tax Year 2018</b>	<b>Tax Year 2019</b>	<b>Change</b>
<b>Overall Real Estate Tax Rate:</b>	<b>\$0.982</b>	<b>\$0.994</b>	<b>\$0.012</b>
Real Estate – General	\$0.855	\$0.855	\$0.00
Real Estate – Fire & Rescue	\$0.121	\$0.133	\$0.012
Real Estate – Conservation Easement District	\$0.006	\$0.006	\$0.00

## **FY 2020 Adopted Budget Overview**

The FY 2020 adopted budget totals \$330.8 million, with General Fund expenditures totaling \$189.3 million. The budget overall decreases by \$0.16 million, primarily due to adjustments in appropriated capital projects from FY 2019 to FY 2020 decreasing by \$11.8 million as capital projects are appropriated as the projects are slated and vary in total budget. The General Fund budget increased by \$5.3 million, including \$3.8 million increase to the School Division Operating local transfer. In addition, the Fire and Rescue Levy increases by \$1.6 million to support additional career staffing and offset the local match funding for the SAFER grant awarded to the County in FY 2018. In comparison to the FY 2020 projected budget, this is an overall increase of \$5.5 million due to \$1.6 million increase to the General Fund, a \$5.3 million increase in School Division Funds due to a combination of additional State revenue and an increase of \$1.7 million in local transfer above the original increase of \$2.2 million increase, as well as an increase of \$1.15 million in the Capital Improvement Fund.

Overall local tax funding increases by \$6.25 million or 3.4%, primarily driven by increase revenue projections, as well the tax increase in the fire and rescue levy tax fund. The FY 2020 adopted General Fund budget includes an increase of \$5.26 million or 2.86% over the FY 2019 adopted budget. The increase in the General Fund is primarily providing additional funding to the School Division of \$3.8 million, of which \$400,000 is an adjustment from the FY 2019 budget to allocate funding for school security officers from the Sheriff's Office to the School Division, with the balance to address salary compression for instructional positions including raising teacher compensation to within 92% of the School Division's benchmarked market and as match to funding from the State to provide 2% compensation increases to Standards of Quality positions. While this additional local funding allocation assisted the School Division in meeting the first phase of their compression and compensation funding plan, this is only the first year of such funding as this is a multi-year process for which the School Division will complete their plan for compression adjustments in the upcoming budget cycle. The balance of local tax funding projected in FY 2020 supports fire and rescue services and the first year of compression adjustments for the County workforce to align with the Strategic Plan.

As planned in the FY 2020 projected budget, the FY 2020 adopted budget focuses on addressing compensation needs of current County staff and departments, and a limited number of staffing needs primarily in the area of fire and rescue services. The level of non-personnel related cost increases is limited to those costs related to contractual or mandated cost increases, with a minimal amount of expenditure increased outside of these parameters. The majority of budget enhancements requested in the adopted budget are directly in line with the priorities and goals established by the Board of Supervisors in the FY 2018 – 2022 Strategic Plan.

## **How the Budget Relates to the Strategic Plan**

The FY 2020 budget focuses on key areas of enhancement as identified in the County's Strategic Plan priorities or Five-Year Plan. The Board of Supervisor's approved their Five-Year Plan with the FY 2018 adopted budget and reaffirmed the Five-Year Plan with adoption of the FY 2018-2022 Strategic Plan in January 2018. Both plans are closely aligned with the recurring themes voiced by the Board of Supervisors that have been a continued focus of budget decisions in recent years. These themes will continue to be a primary focus in the upcoming years as the County seeks to balance capital needs and priorities including opportunities to enhance economic development, needs within the public safety arena, and with the overall delivery of County programs and services.

The following presentation outlines the key budget enhancements in the adopted budget and how they align with the County's Strategic Plan.

- Assist with the growth of a balanced economic base for Fauquier County and enhanced quality of life for citizens (Strategic Plan priority #1).
  - Capital improvement funding for the Airport to serve as local match in the infrastructure development of the terminal and related project costs to attract and promote economic development activities in the Midland area or other related economic development activities in the County (FY 2020).
- Ensure the ongoing safety and welfare of the community, through an adequate and effective delivery of public safety services (Strategic Plan priority #2).
  - The FY 2020 adopted budget includes key enhancements for fire and rescue services which equates to the incorporation of an additional 6.0 FTE Fire and Rescue Technicians and 3.0 FTE Captains. These positions would allow the remaining 12/5 stations to receive 12 hour support 7 days a week and provide a second command officer for large or concurrent/second incidents while providing EMS function training and oversight. In addition, the FY 2020 budget includes the reclassification of 3 additional positions to meet command staff needs. These positions were anticipated within the five-year staffing plan, prepared by the Department of Fire, Rescue, and Emergency Management (DFREM) in cooperation with the Volunteer Fire and Rescue Association, as incorporated in the Board's Strategic and Five-Year plans. The overall impact to the budget is approximately \$1.2 million increase in funding.
  - The FY 2020 adopted budget also includes increased costs for a new, comprehensive maintenance contract that provides for all of the repair, cleaning, and overall maintaining of the personal protective gear worn by both career and volunteer fire and rescue personnel. This budget enhancement also provides for a second set of gear for this personnel, so that when fire services are rendered personnel can mitigate containments being spread into apparatus, etc. which may pose health concerns and allow personnel to switch out gear at the site of a fire.
  - The FY 2020 adopted budget also includes 1.0 FTE for the Sheriff's Office to establish an additional Crime Analyst position. This position works in tandem with the investigative staff to enhance the Sheriff Office's ability to utilize data in criminal investigations and mitigate future crime based on statistics and trends.
  - The FY 2020 adopted budget shifts approximately \$400k of the funding set-aside as part of the FY 2019 adopted budget to support school security effort for a total of 12.0 FTE school security officers employed by the School Division. These positions work in collaboration with the Sheriff's Office and School Division, along with the Sheriff's Office School Resource Officers.
- Address the identified capital needs and priorities of the County (Strategic Plan priority #3).
  - The adopted Capital Improvement Program (CIP) totals \$64.5 million from FY 2020 through FY 2024, with an additional \$195.6 million designated for future fiscal years. Over the five-year planning period (FY 2020-FY 2024), \$5.1 million would be allocated for public safety and fire and rescue projects, \$2.95 million for parks and recreational projects, \$0.97 million for environmental services projects,

\$14.5 million for utility and infrastructure projects including \$12.0 million for broadband development, \$0.13 million for Airport projects, and \$40.8 million for school division projects.

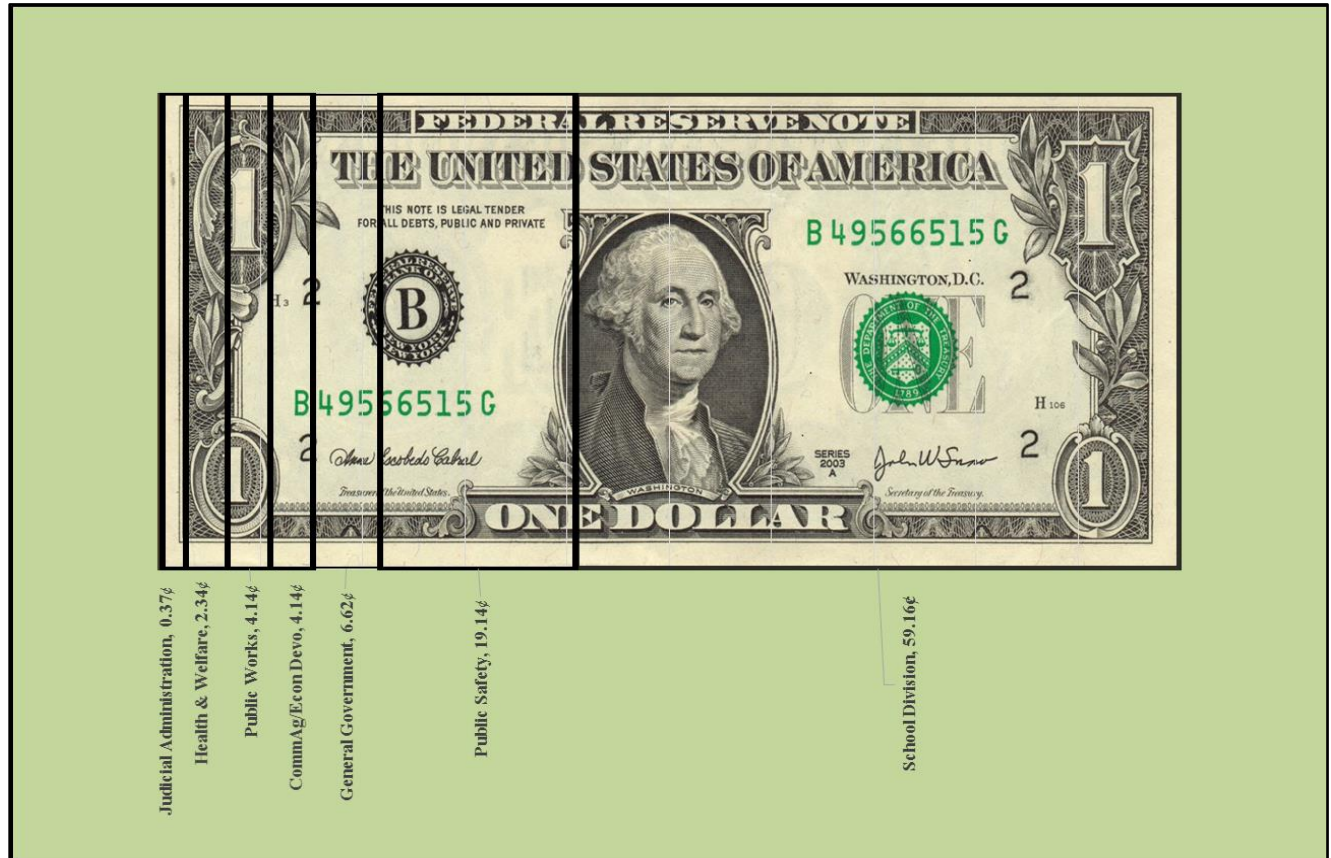
- The adopted CIP primarily maintains the projects listed and slated in the previously adopted CIP, with adjustments only as they align to the priorities and goals outlined in the Strategic Plan or decisions of the Board of Supervisors in consultation with the representative Boards of the School Division, Volunteer Fire and Rescue Association, and related entities. Some of the projects, specifically those related to the development of infrastructure or economic development activities are related to other priorities (priority #1) of the Strategic Plan while also addressing the primary goal of priority #3.
  - The projects related to infrastructure outlined in the CIP plan years include:
    - Broadband infrastructure development
    - Marshall water improvements
- A series of transportation granted fund projects, landfill regulatory projects, and parks and recreation projects are the primary focus of this priority of the Strategic Plan.
  - The adopted CIP continues to focus on completion of the projects within this priority, while maintaining other projects in future years for acknowledgement of the importance of these projects but providing a realistic view of the availability of resources.

- Provide support for a quality education (Strategic Plan priority #4).
  - Provide a \$3.84 million increase to the School Division in FY 2020 to contribute to the funding of compensation increase and health insurance increases, including an additional \$0.4 million adjustment from the Sheriff's Office for school security. The School Division local tax funding was increased by \$1.7 million above the FY 2020 projected budget increase of \$2.18 million based on the School Division's request and additional State funding support to address compression across their system, including moving instructional compensation to 92% of the School Division's benchmarked personnel market.  
The School Division will address additional areas of their personnel structure found to need adjustments from their compression and compensation study, in the upcoming budget cycle.
- Ensure the County hires and retains staff to provide quality services and programs (Strategic Plan priority #6).
  - As part of the Strategic Planning process, the Board of Supervisors placed an emphasis on adequate compensation for our employees including compensation increases to meet the cost of living, compression adjustments, and being competitive with the market to ensure we can recruit and retain staff to provide the utmost quality in our programs and services. The adopted budget continues to address those initiatives begun in the FY 2019 budget by:
    - Provide for compensation increases for County employees of 2.0% in FY 2020, a combination of 1.4% cost of living adjustment (COLA) based on the consumer price index for urban wage earners (CPI-U) of the Washington, DC Metropolitan Service Area in 2017 and 0.6% merit, the second merit increase

- for staff since 2007. This increase is also offset by passing a portion of the increase of the projected 5% increase in health insurance to County employees.
- Implement the first year of a three year plan to address compression in salaries in FY 2020. This plan will address ongoing compression issues that have limited the County's ability to recruit and retain staff at marketable wages.
- Maintain continuity of service delivery for County programs and services (Strategic Plan priority #7).
- Many of the departments in the County government that provide support services or programs have been limited in the level of enhancement implemented since the recession. This is due to limited resources and the need to provide key services enhancements in public safety and augment declining State funding for the school division funding. The FY 2020 budget includes a limited number of positions to mitigate potential service delivery failures in key areas of the County government, including 3.0 FTE in FY 2020, including one additional position above the FY 2020 projected budget offset by the elimination of one of the approved positions for the Clerk's Office. These positions prioritized by the Board of Supervisors during the adopted FY 2019 budget and the projected FY 2020 budget deliberation, as the most significant need and potential for service failure. These positions support departments that have maintained current staff levels for several years.
    - FY 2020 position enhancements:
      - Establishment of 1.0 FTE Information Security Analyst IV to support the County's cybersecurity efforts which includes additional monitoring of the County's information systems for intrusions and other related system compromises.
      - Establishment of 1.0 FTE Adult Family Services Worker (this position also relates to Priority #9). The establishment of this position and the position in the prior year will allow the Adult Services program staff to meet State staffing standards and creates the first service enhancements to the division since 2003.

## Local Tax Funding

The following graphic displays how a tax dollar is allocated to County services based on the FY 2020 adopted budget.



## FY 2020 Adopted Budget – General Fund Expenditures

<u>General Fund</u>	<u>FY 2019 Adopted</u>	<u>FY 2020 Adopted</u>	<u>FY2019-20 Change (\$)</u>	<u>FY 2019-20 Change (%)</u>
General Government	\$ 14,973,432	\$ 15,537,000	\$ 563,568	3.76%
Judicial Administration	4,063,355	4,236,081	172,726	4.25%
Public Safety	21,212,118	21,436,144	224,026	1.06%
Public Works	8,058,729	8,290,834	232,105	2.88%
Health & Welfare	12,308,234	12,914,870	606,636	4.93%
Culture	6,635,529	6,889,848	254,319	3.83%
Community Development	6,128,297	6,357,779	229,482	3.74%
Non-Departmental	3,117,031	3,346,203	229,172	7.35%
<u>Local Transfers</u>				
Airport Fund	16,000	16,000	-	0.00%
Capital Improvement Fund	3,423,198	2,122,725	(1,300,473)	-37.99%
County Asset Replacement Fund	1,587,532	1,637,532	50,000	3.15%
Debt Service Fund	12,139,521	12,190,559	51,038	0.42%
Landfill Fund	1,074,039	1,181,419	107,380	10.00%
School Division Operating	89,255,351	93,091,478	3,836,127	4.30%
Utility Fund	100,000	100,000	-	0.00%
Total Local Transfers	107,595,641	110,339,713	2,744,072	2.55%
<b>General Fund Total</b>	<b>\$ 184,092,366</b>	<b>\$ 189,348,472</b>	<b>\$ 5,256,106</b>	<b>2.86%</b>

## **School Division**

The FY 2020 Adopted Budget for the School Division's Operating Fund totals \$148,285,310, funded through a \$3.84 million increase in the local transfer from the County's General Fund and \$2.5 million in additional State funding primarily allocated for school compensation needs. The adopted budget includes an additional \$1.7 million over the FY 2020 projected budget local transfer based on the School Division's efforts to address compression primarily for instructional positions, which allows for the School Division to move teaching positions to 92% of their benchmarked personnel market for compensation and compression. In addition, the School Division intends to address the remainder of their compression and compensation needs, identified in the compensation study conducted by the School Division in fall 2018, in the upcoming budget cycle. The local support of the FY 2020 School Division's operating budget is projected to fund 65.39% of total expenditures including consolidated services within the General Fund, and debt service costs funded in the Debt Service Fund.

## **Capital Improvement Program**

As stated in the above section relative to the budget in relation to the Strategic Plan, the adopted Capital Improvement Plan totals \$64.5 million from FY 2020 through FY 2024, with an additional \$195.6 million designated for future fiscal years. Over the five-year planning period (FY 2020-FY 2024), \$5.1 million would be allocated for public safety and fire and rescue projects, \$2.95 million for parks and recreational projects, \$0.97 million for environmental services projects, \$14.5 million for utility and infrastructure projects including \$12.0 million for broadband development, \$0.13 million for Airport projects, and \$40.8 million for school division projects.

The adopted CIP contains a significant cash funding commitment totaling \$13.05 million, with \$7.65 million anticipated from General Fund contribution and \$5.4 million from non-General Fund sources, including donations and agency specific funds. The \$13.05 million in cash funding equates to approximately 20.2% of total appropriations over the course of the five-year planning period, with 58.6% from General Fund sources and 41.4% sourced from non-General Fund sources. The General Fund cash component is anticipated to be fully funded in the FY 2020 adopted budget transfer to the CIP Fund. The remaining \$51.4 million would be financed by debt issuances, through a variety of financing methods including approved Virginia bonding authority pools or bank financing, as well as available grant or private donation support.

Annual debt service expenditures are projected to increase by about \$3.7 million from FY 2020 to FY 2024, which would require funding as additional revenue growth or increases in tax revenues as anticipated in the five-year plan. The projected increase in annual debt service expenditures will place the adopted CIP below the Board's 10% policy limit for debt service, in comparison with overall revenue over the course of the five-year planning period, at a high of 7.8% in FY 2024.

## **Summary**

The annual budget process continues to be a complex process given growing and changing needs in the community including capital projects and public safety, balanced against fixed and mandated cost increases for the County and School Division. However, the continued use of the biennial budget process enhances the County's ability to react to fiscal challenges and develop strategic, fiscal planning models that outline the needs of the County and the resources required to meet those operating and capital initiatives. I continue to look forward to working with the Board of Supervisors to develop a budget that focuses on managing financial resources, while ensuring the provision of key programs and services of the County.

### **Future Trends and Financial Planning**

Current trends continue to show positive indications of the County's economic stability with modest annual growth in property and excise tax revenue. While development and permitting activity annual increases have leveled out from a double digit increase in recent years, the continued growth has provided for positive impacts to fee revenues and higher assessments for new construction and improvements. In addition, the County has experienced positive business development growth, which has provide for increased tax revenues with continued additions anticipated in out years.

To augment the County's moderate revenue growth, efforts continue to enhance our economic development initiatives and opportunities by attracting new businesses that will help to enhance the County's revenue base, while continuing to support the growth and development of our existing business base. In addition, the Board of Supervisors has provided focus within the County's capital improvement plan to initiate projects that will enhance economic development activities, including varied infrastructure and utility projects. However, the County continues to monitor activities of the state and federal government and potential impacts from policies at those level that could place additional pressure on County resources and economy.

### **Acknowledgements**

The FY 2020 adopted budget was successful due to the overwhelming dedication of our County's staff and officials. The commitment of staff is essential to our continued long-term planning initiatives and how we support our citizens. I am especially appreciative of the efforts of the Office of Management and Budget, the Commissioner of the Revenue, the Treasurer, and the Finance Department, as well as the budgetary staff and management of the Fauquier County School Division. While not all requested enhancements could be implemented as part of the adopted budget, significant progress was made for our valued staff with the approval of comprehensive compensation adjustments.

Sincerely,



Paul S. McCulla  
County Administrator



# Summary of Revenues and Expenditures

## FY 2020 Adopted Revenue by Fund

	<b>FY 2019 Adopted</b>	<b>FY 2020 Adopted</b>	<b>FY 2019-20 Change (\$)</b>	<b>FY 2019-20 Change (%)</b>
<b><u>General Fund</u></b>				
General Property Taxes	\$ 132,239,472	\$ 135,794,188	\$ 3,554,716	2.7%
Other Local Taxes	16,330,508	17,095,328	764,820	4.68%
Permits, Fees & Licenses	1,816,900	1,420,560	(396,340)	-21.81%
Fines and Forfeitures	432,500	503,000	70,500	16.30%
Use of Money & Property	379,937	786,936	406,999	107.12%
Charges for Services	932,633	921,383	(11,250)	-1.21%
Miscellaneous/Recovered Costs	606,041	570,845	(35,196)	-5.81%
State Revenue	27,308,269	27,901,570	593,301	2.17%
Federal Revenue	2,580,272	2,889,443	309,171	11.98%
Intergovernmental Revenue	478,137	477,522	(615)	-0.13%
Use of Fund Balance	987,697	987,697	-	0.00%
<b>General Fund Total</b>	<b>\$ 184,092,366</b>	<b>\$ 189,348,472</b>	<b>\$ 5,256,106</b>	<b>2.86%</b>
<b><u>School Division Funds</u></b>				
School Division Operating Fund	\$ 140,771,345	\$ 148,285,310	\$ 7,513,965	5.3%
School Nutrition Fund	5,645,825	5,786,346	140,521	2.49%
School Textbook Fund	1,115,796	1,102,757	(13,039)	-1.2%
School Asset Replacement Fund	4,450,286	3,709,535	(740,751)	-16.6%
Regional Governor's School Fund	1,561,050	1,695,849	134,799	8.64%
<b>School Division Funds Total</b>	<b>\$ 153,544,302</b>	<b>\$ 160,579,797</b>	<b>\$ 7,035,495</b>	<b>4.58%</b>
<b><u>Other Funds</u></b>				
Airport Fund	\$ 732,851	\$ 732,851	\$ -	0.0%
Ambulance Revenue Recovery Fund	1,456,617	1,482,055	25,438	1.7%
Capital Improvement Fund	19,878,158	8,122,725	(11,755,433)	-59.1%
Conservation Easement Service District Fund	845,325	871,758	26,433	3.1%
County Asset Replacement Fund	3,366,858	1,875,092	(1,491,766)	-44.3%
Debt Service Fund	12,728,609	13,116,310	387,701	3.0%
Fire and Rescue Levy Fund	17,991,518	19,547,247	1,555,729	8.6%
Fleet Maintenance Fund	3,506,492	3,517,988	11,496	0.3%
Health Insurance Fund	34,173,313	35,545,564	1,372,251	4.0%
Landfill Fund	6,093,239	6,250,625	157,386	2.6%
<b>Other Funds Total</b>	<b>\$ 100,772,980</b>	<b>\$ 91,062,215</b>	<b>\$ (9,710,765)</b>	<b>-9.64%</b>
<b>Total All Funds</b>	<b>\$ 438,409,648</b>	<b>\$ 440,990,484</b>	<b>\$ 2,580,836</b>	<b>0.59%</b>
Less Transfers	(107,495,641)	(110,239,713)	(2,744,072)	2.55%
<b>Total Appropriations</b>	<b>\$ 330,914,007</b>	<b>\$ 330,750,771</b>	<b>\$ (163,236)</b>	<b>-0.05%</b>

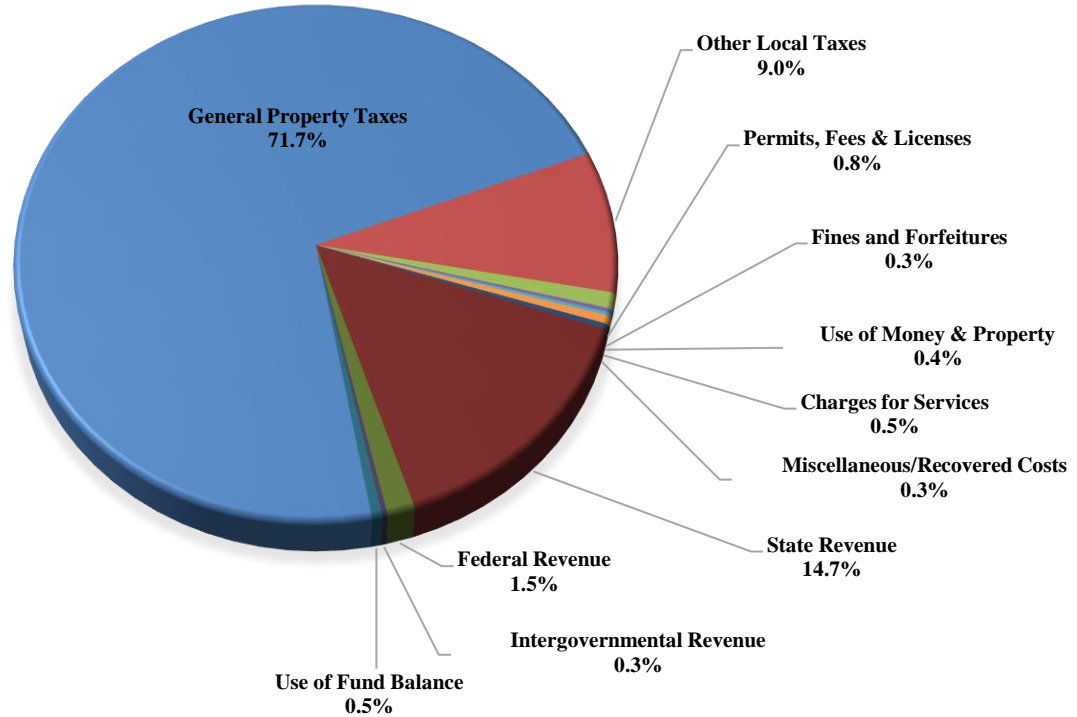
# Summary of Revenues and Expenditures

## FY 2020 Adopted Expenditures by Fund

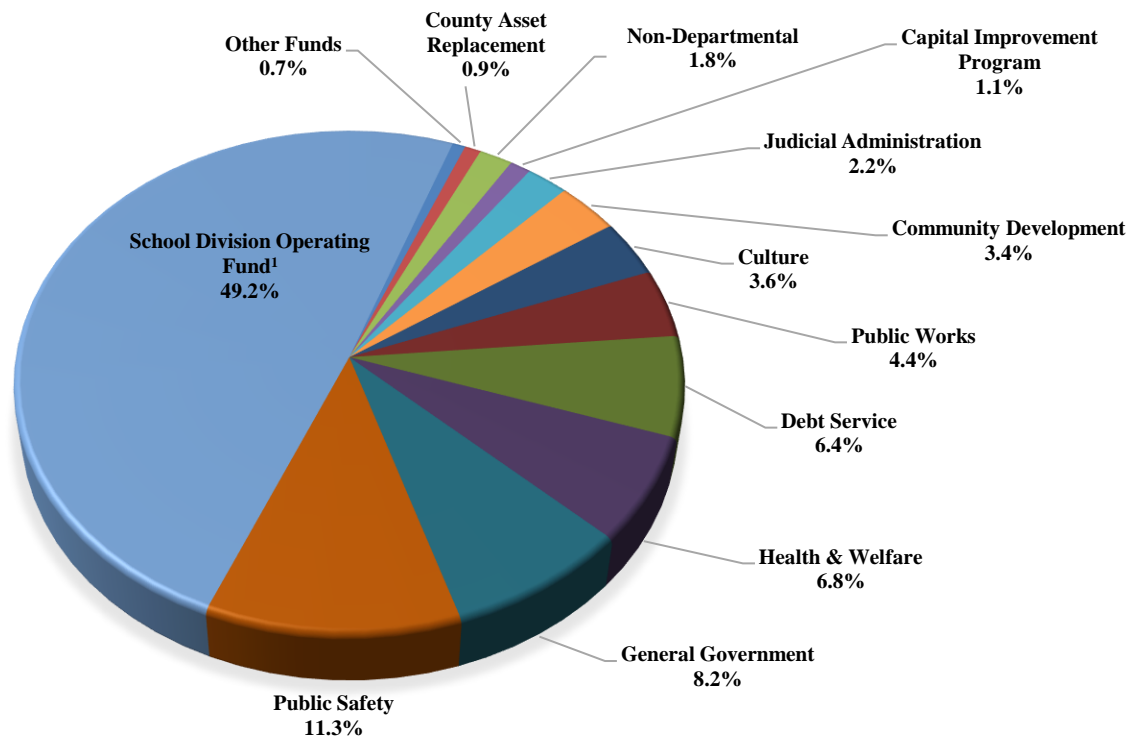
		<b>FY 2019</b>	<b>FY 2020</b>	<b>FY2019-20</b>	<b>FY 2019-20</b>
		<b><u>Adopted</u></b>	<b><u>Adopted</u></b>	<b><u>Change (\$)</u></b>	<b><u>Change (%)</u></b>
<b><u>General Fund</u></b>					
General Government	\$	14,973,432	\$ 15,537,000	\$ 563,568	3.76%
Judicial Administration		4,063,355	4,236,081	172,726	4.25%
Public Safety		21,212,118	21,436,144	224,026	1.06%
Public Works		8,058,729	8,290,834	232,105	2.88%
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Community Development		6,128,297	6,357,779	229,482	3.74%
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<b><u>Local Transfers</u></b>					
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County Asset Replacement Fund		1,587,532	1,637,532	50,000	3.15%
Debt Service Fund		12,139,521	12,190,559	51,038	0.42%
Landfill Fund		1,074,039	1,181,419	107,380	10.00%
School Division Operating		89,255,351	93,091,478	3,836,127	4.30%
Utility Fund		100,000	100,000	-	0.00%
Total Local Transfers		107,595,641	110,339,713	2,744,072	2.55%
<b>General Fund Total</b>	<b>\$</b>	<b>184,092,366</b>	<b>\$ 189,348,472</b>	<b>\$ 5,256,106</b>	<b>2.86%</b>
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<b><u>Other Funds</u></b>					
Airport Fund	\$	732,851	\$ 732,851	\$ -	0.0%
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Capital Improvement Fund		19,878,158	8,122,725	(11,755,433)	-59.1%
Conservation Easement Service District Fund		845,325	871,758	26,433	3.1%
County Asset Replacement Fund		3,366,858	1,875,092	(1,491,766)	-44.3%
Debt Service Fund		12,728,609	13,116,310	387,701	3.0%
Fire and Rescue Levy Fund		17,991,518	19,547,247	1,555,729	8.6%
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<b>Total All Funds</b>	<b>\$</b>	<b>438,409,648</b>	<b>\$ 440,990,484</b>	<b>\$ 2,580,836</b>	<b>0.59%</b>
Less Transfers	\$	(107,495,641)	\$ (110,239,713)	\$ (2,744,072)	2.55%
<b>Total Appropriations</b>	<b>\$</b>	<b>330,914,007</b>	<b>\$ 330,750,771</b>	<b>\$ (163,236)</b>	<b>-0.05%</b>

# Summary of Revenues and Expenditures

## FY 2020 ADOPTED GENERAL FUND REVENUE



## FY 2020 ADOPTED GENERAL FUND EXPENDITURES



<sup>1</sup> Does not include \$10.4 million in Consolidated/Unified Services shared support.

# Summary of Revenues and Expenditures

## FY 2020 Adopted Budget General Fund Expenditure Summary

<u>Department</u>	<u>FY 2019 Adopted</u>	<u>FY 2020 Adopted</u>	<u>FY 2019-20 Change (\$)</u>	<u>FY 2019-20 Change (%)</u>
<b><u>General Government</u></b>				
Board of Supervisors	\$ 292,097	\$ 293,621	\$ 1,524	0.5%
Commissioner of the Revenue	1,622,557	1,666,013	43,456	2.7%
County Administration	966,619	986,538	19,919	2.1%
County Attorney	754,625	817,183	62,558	8.3%
Finance	1,499,971	1,540,694	40,723	2.7%
Geographic Info Systems	356,560	366,019	9,459	2.7%
Human Resources	2,938,092	3,014,078	75,986	2.6%
Independent Auditor	186,105	210,895	24,790	13.3%
Information Technology	3,962,744	4,178,679	215,935	5.4%
Management & Budget	573,937	593,307	19,370	3.4%
Registrar	467,087	483,047	15,960	3.4%
<u>Treasurer</u>	<u>1,353,038</u>	<u>1,386,926</u>	<u>33,888</u>	<u>2.5%</u>
<b>Subtotal, Gen Government</b>	<b>\$ 14,973,432</b>	<b>\$ 15,537,000</b>	<b>\$ 563,568</b>	<b>3.8%</b>
<b><u>Judicial Administration</u></b>				
Adult Court Services	\$ 979,707	\$ 1,027,856	\$ 48,149	4.9%
Circuit Court	138,644	140,382	1,738	1.3%
Clerk of the Circuit Court	1,270,046	1,302,257	32,211	2.5%
Commissioner of Accounts	15,600	15,600	-	0.0%
Commonwealth's Attorney	1,521,159	1,611,787	90,628	6.0%
General District Court	32,700	32,700	-	0.0%
Juv & Dom Relations Court	17,726	17,726	-	0.0%
<u>Magistrates</u>	<u>87,773</u>	<u>87,773</u>	<u>-</u>	<u>0.0%</u>
<b>Subtotal, Judicial Admin</b>	<b>\$ 4,063,355</b>	<b>\$ 4,236,081</b>	<b>\$ 172,726</b>	<b>4.3%</b>
<b><u>Public Safety</u></b>				
Fire, Rescue & Emergency Mgmt.	\$ -	\$ -	\$ -	0.0%
Juvenile Detention & Probation	\$ 309,532	\$ 309,532	\$ -	0.0%
<u>Sheriff's Office</u>	<u>20,902,586</u>	<u>21,126,612</u>	<u>224,026</u>	<u>1.1%</u>
<b>Subtotal, Public Safety</b>	<b>\$ 21,212,118</b>	<b>\$ 21,436,144</b>	<b>\$ 224,026</b>	<b>1.1%</b>
<b><u>Public Works</u></b>				
Env Services (Conv Sites)	\$ 2,698,081	\$ 2,780,204	\$ 82,123	3.0%
<u>General Services</u>	<u>5,360,648</u>	<u>5,510,630</u>	<u>149,982</u>	<u>2.8%</u>
<b>Subtotal, Public Works</b>	<b>\$ 8,058,729</b>	<b>\$ 8,290,834</b>	<b>\$ 232,105</b>	<b>2.9%</b>

## Summary of Revenues and Expenditures

<u>Department</u>	<u>FY 2019 Adopted</u>	<u>FY 2020 Adopted</u>	<u>FY2019-20 Change (\$)</u>	<u>FY2019-20 Change (%)</u>
<b><u>Health &amp; Welfare</u></b>				
Community Services Board	\$ 475,225	\$ 489,482	\$ 14,257	3.0%
Public Health	607,877	616,995	9,118	1.5%
<u>Social Services</u>	<u>11,225,132</u>	<u>11,808,393</u>	<u>583,261</u>	<u>5.2%</u>
<b>Subtotal, Health &amp; Welfare</b>	<b>\$ 12,308,234</b>	<b>\$ 12,914,870</b>	<b>\$ 606,636</b>	<b>4.9%</b>
<b><u>Culture</u></b>				
Library	\$ 2,508,152	\$ 2,555,601	\$ 47,449	1.9%
Lord Fairfax Comm College	70,425	75,197	4,772	6.8%
<u>Parks &amp; Recreation</u>	<u>4,056,952</u>	<u>4,259,050</u>	<u>202,098</u>	<u>5.0%</u>
<b>Subtotal, Culture</b>	<b>\$ 6,635,529</b>	<b>\$ 6,889,848</b>	<b>\$ 254,319</b>	<b>3.8%</b>
<b><u>Community Development</u></b>				
Agriculture Development	\$ 68,119	\$ 71,647	\$ 3,528	5.2%
Community Development	3,712,746	3,796,807	84,061	2.3%
Contributions	1,068,439	1,095,202	26,763	2.5%
Cooperative Extension	156,211	162,418	6,207	4.0%
Economic Development	811,965	917,728	105,763	13.0%
John Marshall SWCD	159,186	162,346	3,160	2.0%
<u>Planning Commission/BZA</u>	<u>151,631</u>	<u>151,631</u>	<u>-</u>	<u>0.0%</u>
<b>Subtotal, Comm Develop</b>	<b>\$ 6,128,297</b>	<b>\$ 6,357,779</b>	<b>\$ 229,482</b>	<b>3.7%</b>
<u>Non-Departmental</u>	<u>\$ 3,117,031</u>	<u>\$ 3,346,203</u>	<u>\$ 229,172</u>	<u>7.4%</u>
<b>Subtotal, Non-Departmental</b>	<b>\$ 3,117,031</b>	<b>\$ 3,346,203</b>	<b>\$ 229,172</b>	<b>7.4%</b>
<b><u>Transfers</u></b>				
Airport Fund	16,000	16,000	-	0.0%
Capital Improvement Fund	3,423,198	2,122,725	(1,300,473)	-38.0%
County Asset Replacement Fund	1,587,532	1,637,532	50,000	3.1%
Debt Service Fund	12,139,521	12,190,559	51,038	0.4%
Landfill Fund	1,074,039	1,181,419	107,380	10.0%
School Division Operating	89,255,351	93,091,478	3,836,127	4.3%
<u>Utility Fund</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>0.0%</u>
<b>Subtotal, Transfers</b>	<b>\$ 107,595,641</b>	<b>\$ 110,339,713</b>	<b>\$ 2,744,072</b>	<b>2.6%</b>
<b>Total, General Fund</b>	<b><u>\$ 184,092,366</u></b>	<b><u>\$ 189,348,472</u></b>	<b><u>\$ 5,256,106</u></b>	<b>2.86%</b>

# Summary of Revenues and Expenditures

## FY 2020 Adopted Local Tax Funding Summary

<u>Functional Area</u>	<u>FY 2020 Expenditures</u>	<u>FY 2020 Revenue</u>	<u>FY 2020 Net Local Funding</u>	<u>% of Total Local Funding</u>
<b>General Fund Supported Programs</b>				
<u>County Operational Funding</u>				
General Government	\$ 16,077,863	\$ 1,020,555	\$ 15,057,307	8.87%
Community/Ag/Econ Devo	5,262,577	1,379,459	3,883,118	2.29%
Contributory Agencies	1,922,876	12,354	1,910,522	1.13%
Env Services - Conv.Sites	2,780,204	-	2,780,204	1.64%
General Services	1,653,189	77,066	1,576,123	0.93%
Judicial Administration	4,236,081	3,583,008	653,073	0.38%
Library	2,555,601	247,658	2,307,943	1.36%
Parks and Recreation	4,259,050	502,641	3,756,409	2.21%
Sheriff's Office	21,439,878	5,185,368	16,254,510	9.57%
Social Services	8,514,153	5,434,711	3,079,442	1.81%
Airport Fund	732,851	716,851	16,000	0.01%
Env Services - Landfill Fund	6,250,625	5,069,206	1,181,419	0.70%
<b>Subtotal, Government Operations</b>	<b>\$ 75,684,948</b>	<b>\$ 23,228,878</b>	<b>\$ 52,456,070</b>	<b>30.90%</b>
<u>Asset Replacement Fund</u>				
Environmental Services	40,000	-	40,000	0.02%
Fire and Rescue Services	130,000	130,000	-	0.00%
Government Wide Services	903,000	-	903,000	0.53%
Judicial Administration	30,000	30,000	-	0.00%
Parks and Recreation	150,000	-	150,000	0.09%
Sheriff's Office	622,092	77,560	544,532	0.32%
<b>Subtotal, County Asset Replacement</b>	<b>\$ 1,875,092</b>	<b>\$ 237,560</b>	<b>\$ 1,637,532</b>	<b>0.96%</b>
<u>Capital Improvement Fund</u>				
Airport Fund	40,000	-	40,000	0.02%
Landfill/Transfer Station & Conv.Sites	828,000	-	828,000	0.49%
Parks and Recreation	400,000	-	400,000	0.24%
Utilities/Infrastructure	5,854,725	5,000,000	854,725	0.50%
<b>Subtotal, County Capital Improvement</b>	<b>\$ 7,122,725</b>	<b>\$ 5,000,000</b>	<b>\$ 2,122,725</b>	<b>1.25%</b>
<u>Debt Service Fund</u>				
Parks and Recreation	635,616	-	635,616	0.37%
Environmental Services	-	-	-	0.00%
Fire and Rescue Services	451,433	332,863	118,570	0.07%
Judicial Administration	-	-	-	0.00%
Sheriff's Office	756,965	-	756,965	0.45%
Utilities/Infrastructure	1,033,566	-	1,033,566	0.61%
<b>Subtotal, County Debt Service</b>	<b>\$ 2,877,580</b>	<b>\$ 332,863</b>	<b>\$ 2,544,717</b>	<b>1.50%</b>
<b>Subtotal, General Fund Support-County</b>	<b>\$ 87,560,345</b>	<b>\$ 28,799,301</b>	<b>\$ 58,761,044</b>	<b>34.61%</b>

## Summary of Revenues and Expenditures

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<u>Functional Area</u>	<u>FY 2020 Expenditures</u>	<u>FY 2020 Revenue</u>	<u>FY 2020 Net Local Funding</u>	<u>% of Total Local Funding</u>
<b><u>School Division</u></b>				
School Division Operating Fund	\$ 148,285,310	\$ 55,193,832	\$ 93,091,478	54.8%
School Division Share Consolidated Services	10,407,287	2,143,454	8,263,833	4.87%
School Nutrition Fund	5,786,346	5,786,346	-	0.00%
School Textbook Fund	1,102,757	1,102,757	-	0.00%
Regional Governor's School Fund	1,695,849	1,695,849	-	0.00%
School Asset Replacement Fund	3,709,535	3,709,535	-	0.00%
Capital Improvements	1,000,000	1,000,000	-	0.00%
<u>Debt Service</u>	<u>10,238,730</u>	<u>592,888</u>	<u>9,645,842</u>	<u>5.68%</u>
<b>Subtotal, General Fund Support-Schools</b>	<b><u>\$ 182,225,814</u></b>	<b><u>\$ 71,224,661</u></b>	<b><u>\$ 111,001,153</u></b>	<b><u>65.39%</u></b>
<b>Total, General Fund Support</b>	<b><u>\$ 269,786,159</u></b>	<b><u>\$ 100,023,962</u></b>	<b><u>\$ 169,762,197</u></b>	<b><u>90.47%</u></b>
<b><u>Internal Service Funds</u></b>				
Fleet Maintenance Fund	\$ 3,517,988	\$ 3,517,988	\$ -	0.00%
Health Insurance Fund	35,545,564	35,545,564	-	0.00%
<b>Subtotal, Internal Service Funds</b>	<b><u>\$ 39,063,552</u></b>	<b><u>\$ 39,063,552</u></b>	<b><u>\$ -</u></b>	<b><u>0.00%</u></b>
<b><u>Special Revenue Funds</u></b>				
Fire and Rescue Levy Fund	\$ 19,547,247	\$ 2,420,903	\$ 17,126,344	9.13%
Conservation Easement	871,758	115,000	756,758	0.40%
Ambulance Revenue Recovery Fund	1,482,055	1,482,055	-	0.00%
<b>Subtotal, Special Revenue Funds</b>	<b><u>\$ 21,901,060</u></b>	<b><u>\$ 4,017,958</u></b>	<b><u>\$ 17,883,102</u></b>	<b><u>9.53%</u></b>
<b>Total Appropriations</b>	<b><u>\$ 330,750,771</u></b>	<b><u>\$ 143,105,472</u></b>	<b><u>\$ 187,645,299</u></b>	<b><u>100.00%</u></b>

# Financial Summaries

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## All Funds

	<b>FY 2017 <u>Actual</u></b>	<b>FY 2018 <u>Actual</u></b>	<b>FY 2019 <u>Budget</u></b>	<b>FY 2019 <u>Projected</u></b>	<b>FY 2020 <u>Budget</u></b>
<b><u>Revenue</u></b>					
General Property Taxes	\$136,332,494	\$142,087,015	\$148,430,106	\$151,364,454	\$153,477,290
Other Local Taxes	16,431,541	16,506,576	16,330,508	16,696,750	17,095,328
Permits, Licenses & Fees	1,580,132	1,493,770	1,836,900	1,841,806	1,440,560
Fines & Forfeitures	408,416	660,274	432,500	437,295	503,000
Use of Money & Property	589,605	1,067,648	774,820	1,966,368	1,368,419
Charges for Services	40,619,049	43,352,770	46,622,688	46,433,473	45,507,902
Miscellaneous Revenue	3,507,764	4,109,573	4,005,849	7,233,892	4,048,565
Recovered Costs	4,897,408	1,585,304	1,288,963	1,616,280	102,500
Intergovernmental Revenue	90,001,315	91,308,820	84,874,762	95,471,870	93,278,556
<b><u>Other Financing Sources</u></b>	<b><u>117,867,230</u></b>	<b><u>122,702,675</u></b>	<b><u>131,394,789</u></b>	<b><u>141,553,525</u></b>	<b><u>122,627,775</u></b>
Total Revenue	\$412,234,954	\$424,874,425	\$435,991,885	\$464,615,713	\$439,449,895
<b><u>Expenditures</u></b>					
Personnel	\$203,317,120	\$210,737,381	\$222,118,442	\$221,772,518	\$235,902,515
Operating	33,703,496	33,825,053	37,950,975	40,826,195	45,062,949
Capital	14,755,505	16,320,651	16,112,311	33,056,071	7,727,627
Other Charges	22,726,295	22,555,757	24,190,619	24,905,893	18,632,524
<b><u>Other Use of Funds</u></b>	<b><u>128,571,842</u></b>	<b><u>130,976,536</u></b>	<b><u>137,968,331</u></b>	<b><u>148,583,614</u></b>	<b><u>133,664,869</u></b>
Total Expenditures	\$403,074,258	\$414,415,378	\$438,340,678	\$469,144,291	\$440,990,484
Net Change in Fund Balance	9,160,696	10,459,047	(2,348,793)	(4,528,578)	(1,540,589)
Fund Balance, July 1	<u>\$58,276,150</u>	<u>\$69,664,111</u>	<u>\$80,123,158</u>	<u>\$80,123,158</u>	<u>\$75,594,580</u>
Fund Balance, June 30	<u>\$67,436,846</u>	<u>\$80,123,158</u>	<u>\$77,774,365</u>	<u>\$75,594,580</u>	<u>\$74,053,991</u>

**Note:** Changes in fund balance relate to adopted budget appropriations for use of fund balance or supplemental appropriations for one-time funding items or carryover of on-going/multiyear projects.



# Financial Summaries

## General Fund

	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Projected</u></b>	<b><u>Budget</u></b>
<b><u>Revenue</u></b>					
General Property Taxes	\$129,394,291	\$134,355,014	\$132,239,472	\$134,627,425	\$135,794,188
Other Local Taxes	16,431,541	16,506,576	16,330,508	16,696,750	17,095,328
Permits, Licenses & Fees	1,561,027	1,475,745	1,816,900	1,821,806	1,420,560
Fines & Forfeitures	401,796	656,961	432,500	437,295	503,000
Use of Money & Property	457,917	736,583	379,937	1,048,304	786,936
Charges for Services	984,662	989,606	932,633	1,022,917	921,383
Miscellaneous Revenue	565,021	626,961	446,041	742,508	468,345
Recovered Costs	215,352	402,413	160,000	186,016	102,500
Intergovernmental Revenue	32,583,852	30,709,245	29,888,541	30,266,208	30,791,013
<u>Other Financing Sources</u>	2,084,762	2,575,040	478,137	614,206	477,522
Total Revenue	\$184,680,221	\$189,034,144	\$183,104,669	\$187,463,435	\$188,360,775
<b><u>Expenditures</u></b>					
Personnel	\$50,106,070	\$54,171,082	\$47,401,402	\$48,327,482	\$49,128,906
Operating	13,824,649	11,778,626	12,043,163	12,636,170	12,334,122
Capital	540,775	413,316	172,562	225,300	113,612
Other Charges	13,476,631	13,907,311	14,609,696	14,869,047	14,725,829
<u>Other Use of Funds</u>	102,727,443	108,168,925	109,865,543	116,823,642	113,046,003
Total Expenditures	\$180,675,568	\$188,439,260	\$184,092,366	\$192,881,641	\$189,348,472
Net Change in Fund Balance	4,004,653	594,884	(987,697)	(5,418,206)	(987,697)
Fund Balance, July 1	<u>\$26,393,753</u>	<u>\$30,300,034</u>	<u>\$30,894,918</u>	<u>\$30,894,918</u>	<u>\$25,476,712</u>
Fund Balance, June 30	<u>\$30,398,406</u>	<u>\$30,894,918</u>	<u>\$29,907,221</u>	<u>\$25,476,712</u>	<u>\$24,489,015</u>

**Note:** Changes in fund balance relate to adopted budget appropriations for use of fund balance or supplemental appropriations for one-time funding items or carryover of on-going/multiyear projects.

# Financial Summaries

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## School Operating Fund

	<b><u>FY 2017</u></b> <b><u>Actual</u></b>	<b><u>FY 2018</u></b> <b><u>Actual</u></b>	<b><u>FY 2019</u></b> <b><u>Budget</u></b>	<b><u>FY 2019</u></b> <b><u>Projected</u></b>	<b><u>FY 2020</u></b> <b><u>Budget</u></b>
<b><u>Revenue</u></b>					
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-
Permits, Licenses & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	-	-	-	-	-
Charges for Services	-	612,558	-	-	-
Miscellaneous Revenue	1,472,645	1,159,652	1,824,500	1,824,500	2,575,412
Recovered Costs	-	3,783	-	17,502	-
Intergovernmental Revenue	47,660,816	50,297,031	49,691,494	48,347,133	52,618,420
<b><u>Other Financing Sources</u></b>	<b><u>83,962,797</u></b>	<b><u>85,274,161</u></b>	<b><u>89,255,351</u></b>	<b><u>91,290,826</u></b>	<b><u>93,091,478</u></b>
Total Revenue	\$133,096,258	\$137,347,185	\$140,771,345	\$141,479,961	\$148,285,310
<b><u>Expenditures</u></b>					
Personnel	\$116,962,143	\$120,328,035	\$123,253,897	\$121,462,761	\$131,758,066
Operating	7,067,685	8,408,784	7,430,079	8,010,614	13,054,380
Capital	465,852	209,173	94,728	94,728	67,280
Other Charges	5,020,054	5,126,870	5,660,547	5,281,127	-
<b><u>Other Use of Funds</u></b>	<b><u>3,251,010</u></b>	<b><u>3,221,244</u></b>	<b><u>4,332,094</u></b>	<b><u>6,696,802</u></b>	<b><u>3,405,584</u></b>
Total Expenditures	<b><u>\$132,766,744</u></b>	<b><u>\$137,294,106</u></b>	<b><u>\$140,771,345</u></b>	<b><u>\$141,546,032</u></b>	<b><u>\$148,285,310</u></b>
Net Change in Fund Balance	329,514	53,079	-	(66,071)	-
Fund Balance, July 1	<u>\$106,168</u>	<u>\$435,682</u>	<u>\$488,761</u>	<u>\$488,761</u>	<u>\$422,690</u>
Fund Balance, June 30	<u>\$435,682</u>	<u>\$488,761</u>	<u>\$488,761</u>	<u>\$422,690</u>	<u>\$422,690</u>

# Financial Summaries

## Fire and Rescue Levy Fund

	<b>FY 2017 <u>Actual</u></b>	<b>FY 2018 <u>Actual</u></b>	<b>FY 2019 <u>Budget</u></b>	<b>FY 2019 <u>Projected</u></b>	<b>FY 2020 <u>Budget</u></b>
<b><u>Revenue</u></b>					
General Property Taxes	\$6,286,524	\$7,035,310	\$15,450,309	\$15,988,549	\$16,926,344
Other Local Taxes	-	-	-	-	-
Permits, Licenses & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	43,789	93,358	80,000	277,998	200,000
Charges for Services	-	-	-	-	-
Miscellaneous Revenue	34,566	24,173	5,000	37,834	5,000
Recovered Costs	27,262	27,765	-	259,917	-
Intergovernmental Revenue	253,641	264,185	1,250,782	1,252,553	877,946
<u>Other Financing Sources</u>	<u>-</u>	<u>4,911,259</u>	<u>961,601</u>	<u>961,601</u>	<u>985,065</u>
Total Revenue	\$6,645,782	\$12,356,050	\$17,747,692	\$18,778,452	\$18,994,355
<b><u>Expenditures</u></b>					
Personnel	\$100,210	\$88,547	\$10,887,869	\$10,975,881	\$12,213,976
Operating	334,880	653,906	1,360,878	1,573,810	2,230,627
Capital	10,291	1,958,872	-	3,891,968	-
Other Charges	3,197,462	3,060,536	3,431,510	4,094,427	3,540,322
<u>Other Use of Funds</u>	<u>2,632,804</u>	<u>2,409,581</u>	<u>2,311,261</u>	<u>2,466,115</u>	<u>1,562,322</u>
Total Expenditures	\$6,275,647	\$8,171,442	\$17,991,518	\$23,002,201	\$19,547,247
Net Change in Fund Balance	370,135	4,184,608	(243,826)	(4,223,749)	(552,892)
Fund Balance, July 1	<u>\$5,549,950</u>	<u>\$5,920,085</u>	<u>\$10,104,693</u>	<u>\$10,104,693</u>	<u>\$5,880,944</u>
Fund Balance, June 30	<u>\$5,920,085</u>	<u>\$10,104,693</u>	<u>\$9,860,867</u>	<u>\$5,880,944</u>	<u>\$5,328,052</u>

**Note:** Changes in fund balance relate to adopted budget appropriations for use of fund balance or supplemental appropriations for one-time funding items or carryover of on-going/multiyear projects.

# Financial Summaries

## Capital Improvement Fund

	<b>FY 2017 <u>Actual</u></b>	<b>FY 2018 <u>Actual</u></b>	<b>FY 2019 <u>Budget</u></b>	<b>FY 2019 <u>Projected</u></b>	<b>FY 2020 <u>Budget</u></b>
<b><u>Revenue</u></b>					
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-
Permits, Licenses & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	361	663	-	824	-
Charges for Services	-	-	-	-	-
Miscellaneous Revenue	243,535	402,530	-	3,298,999	-
Recovered Costs	-	11,780	25,000	50,000	-
Intergovernmental Revenue	2,777,989	2,334,488	-	201,253	-
<b><u>Other Financing Sources</u></b>	<b><u>7,252,287</u></b>	<b><u>9,124,509</u></b>	<b><u>19,853,158</u></b>	<b><u>10,403,840</u></b>	<b><u>8,122,725</u></b>
<b>Total Revenue</b>	<b>\$10,274,172</b>	<b>\$11,873,970</b>	<b>\$19,878,158</b>	<b>\$13,954,916</b>	<b>\$8,122,725</b>
<b><u>Expenditures</u></b>					
Personnel	\$ 42,251	\$ 44,997	\$ -	\$ 2,383,821	\$154,725
Operating	409,919	353,491	4,075,000	677,490	4,000,000
Capital	7,131,154	6,790,591	8,895,355	5,221,611	2,900,000
Other Charges	550,213	103,055	-	91,000	-
<b><u>Other Use of Funds</u></b>	<b><u>1,647,465</u></b>	<b><u>2,502,305</u></b>	<b><u>6,907,803</u></b>	<b><u>203,005</u></b>	<b><u>1,068,000</u></b>
<b>Total Expenditures</b>	<b>\$9,781,002</b>	<b>\$9,794,439</b>	<b>\$19,878,158</b>	<b>\$8,576,927</b>	<b>\$8,122,725</b>
 Net Change in Fund Balance	 493,170	 2,079,531	 -	 5,377,989	 -
Fund Balance, July 1	<u>\$10,189,034</u>	<u>\$13,366,986</u>	<u>\$15,446,517</u>	<u>\$15,446,517</u>	<u>\$20,824,506</u>
Fund Balance, June 30	<u>\$10,682,204</u>	<u>\$15,446,517</u>	<u>\$15,446,517</u>	<u>\$20,824,506</u>	<u>\$20,824,506</u>

**Note:** Changes in fund balance relate to adopted budget appropriations for use of fund balance or supplemental appropriations for one-time funding items or carryover of on-going/multiyear projects. Capital project funds can sometimes fluctuate fund balance significantly at year end due to timing differences between when funding proceeds are received and when expenditures for capital projects are paid.

# Financial Summaries

## Debt Service Fund

	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Projected</u></b>	<b><u>Budget</u></b>
<b><u>Revenue</u></b>					
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-
Permits, Licenses & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	9	-	-	-	-
Charges for Services	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Recovered Costs	-	-	-	-	-
Intergovernmental Revenue	520,788	522,063	589,088	617,172	592,888
<u>Other Financing Sources</u>	<u>16,567,311</u>	<u>12,744,330</u>	<u>12,139,521</u>	<u>20,055,998</u>	<u>12,523,422</u>
Total Revenue	\$17,088,108	\$13,266,393	\$12,728,609	\$20,673,170	\$13,116,310
<b><u>Expenditures</u></b>					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	186,938	-
Capital	-	-	-	-	-
Other Charges	-	-	-	-	-
<u>Other Use of Funds</u>	<u>17,286,324</u>	<u>13,392,464</u>	<u>12,728,609</u>	<u>19,935,295</u>	<u>13,116,310</u>
Total Expenditures	\$17,286,324	\$13,392,464	\$12,728,609	\$20,122,233	\$13,116,310
Net Change in Fund Balance	(198,216)	(126,071)	-	550,937	-
Fund Balance, July 1	<u>\$407,118</u>	<u>\$208,902</u>	<u>\$82,831</u>	<u>\$82,831</u>	<u>\$633,768</u>
Fund Balance, June 30	<u>\$208,902</u>	<u>\$82,831</u>	<u>\$82,831</u>	<u>\$633,768</u>	<u>\$633,768</u>

**Note:** Changes in fund balance relate to adopted budget appropriations for use of fund balance or supplemental appropriations for one-time funding items or carryover of on-going/multiyear projects.

# Financial Summaries

## Non-major Governmental Funds

	<b><u>FY 2017</u></b> <b><u>Actual</u></b>	<b><u>FY 2018</u></b> <b><u>Actual</u></b>	<b><u>FY 2019</u></b> <b><u>Budget</u></b>	<b><u>FY 2019</u></b> <b><u>Projected</u></b>	<b><u>FY 2020</u></b> <b><u>Budget</u></b>
<b><u>Revenue</u></b>					
General Property Taxes	\$651,679	\$696,691	\$740,325	\$748,480	\$756,758
Other Local Taxes	-	-	-	-	-
Permits, Licenses & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	2,456	3,896	2,400	45,162	-
Charges for Services	4,334,822	4,179,078	4,349,724	4,200,587	1,512,055
Miscellaneous Revenue	393,070	504,050	730,500	327,897	-
Recovered Costs	1,148,738	1,129,905	1,103,963	1,097,519	-
Intergovernmental Revenue	4,004,187	3,801,826	3,431,003	3,746,299	8,374,435
<u>Other Financing Sources</u>	<u>6,788,014</u>	<u>4,650,244</u>	<u>7,616,982</u>	<u>12,246,869</u>	<u>5,880,144</u>
Total Revenue	\$17,322,966	\$14,965,690	\$17,974,897	\$22,412,813	\$16,523,392
<b><u>Expenditures</u></b>					
Personnel	\$4,306,567	\$4,418,238	\$4,664,034	\$4,784,147	\$4,953,070
Operating	4,859,814	4,858,662	5,615,656	7,302,951	5,893,136
Capital	5,088,195	4,529,184	6,877,166	9,719,282	4,574,235
Other Charges	277,293	182,691	267,085	275,294	117,886
<u>Other Use of Funds</u>	<u>934,779</u>	<u>1,152,672</u>	<u>965,846</u>	<u>1,481,631</u>	<u>985,065</u>
Total Expenditures	\$15,466,648	\$15,141,447	\$18,389,787	\$23,563,305	\$16,523,392
Net Change in Fund Balance	1,856,318	(175,757)	(414,890)	(1,150,492)	-
Fund Balance, July 1	<u>\$6,277,558</u>	<u>\$8,133,876</u>	<u>\$7,958,119</u>	<u>\$7,958,119</u>	<u>\$6,807,627</u>
Fund Balance, June 30	<u>\$8,133,876</u>	<u>\$7,958,119</u>	<u>\$7,543,229</u>	<u>\$6,807,627</u>	<u>\$6,807,627</u>

**Note:** Changes in fund balance relate to adopted budget appropriations for use of fund balance or supplemental appropriations for one-time funding items or carryover of on-going/multiyear projects.

# Financial Summaries

## Proprietary Funds

	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Projected</u></b>	<b><u>Budget</u></b>
<b><u>Revenue</u></b>					
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-
Permits, Licenses & Fees	19,105	18,025	20,000	20,000	20,000
Fines & Forfeitures	6,620	3,313	-	-	-
Use of Money & Property	85,073	233,148	312,483	594,080	381,483
Charges for Services	35,299,565	37,571,528	41,340,331	41,209,969	43,074,464
Miscellaneous Revenue	798,927	1,392,207	999,808	1,002,154	999,808
Recovered Costs	3,506,056	9,658	-	5,326	-
Intergovernmental Revenue	2,200,042	3,379,982	23,854	11,041,252	23,854
<b><u>Other Financing Sources</u></b>	<b><u>1,212,059</u></b>	<b><u>3,423,132</u></b>	<b><u>1,090,039</u></b>	<b><u>5,980,185</u></b>	<b><u>1,547,419</u></b>
Total Revenue	\$43,127,447	\$46,030,993	\$43,786,515	\$59,852,966	\$46,047,028
<b><u>Expenditures</u></b>					
Personnel	\$31,799,879	\$31,686,482	\$35,911,240	\$33,838,426	\$37,693,772
Operating	7,206,549	7,771,584	7,426,199	10,438,222	7,550,684
Capital	1,519,238	2,419,515	72,500	13,903,182	72,500
Other Charges	204,642	175,294	221,781	294,998	248,487
<b><u>Other Use of Funds</u></b>	<b><u>92,017</u></b>	<b><u>129,345</u></b>	<b><u>857,175</u></b>	<b><u>977,124</u></b>	<b><u>481,585</u></b>
Total Expenditures	\$40,822,325	\$42,182,220	\$44,488,895	\$59,451,952	\$46,047,028
Net Change in Fund Balance	2,305,122	3,848,773	(702,380)	401,013	-
Fund Balance, July 1	<u>\$9,352,569</u>	<u>\$11,298,546</u>	<u>\$15,147,319</u>	<u>\$15,147,319</u>	<u>\$15,548,332</u>
Fund Balance, June 30	<u>\$11,657,691</u>	<u>\$15,147,319</u>	<u>\$14,444,939</u>	<u>\$15,548,332</u>	<u>\$15,548,332</u>

**Note:** Changes in fund balance in excess of 10% relate to use of bond proceeds for construction of the most recent landfill cell and other related capital costs.

## Overview by Functional Area

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### General Government

General Government includes twelve departments with budgets for FY 2020 totaling \$15,537,000, approximately 8.2% of General Fund expenditures. FY 2020 adopted budget expenditures increase by \$563,568, or 3.8%, from FY 2019. These increases are primarily in the area of personnel due to changes in benefit costs, an FY 2019 2.4% compensation increase and salary scale adjustment for permanent staff, and the establishment of (1.0) Information Security Analyst IV position in FY 2020 and related expenditure increases.

<u>Department</u>	<u>FY 2019 Adopted</u>	<u>FY 2020 Adopted</u>	<u>FY2019-20 Change (\$)</u>	<u>FY2019-20 Change (%)</u>
<b><u>General Government</u></b>				
Board of Supervisors	\$ 292,097	\$ 293,621	\$ 1,524	0.5%
Commissioner of the Revenue	1,622,557	1,666,013	43,456	2.7%
County Administration	966,619	986,538	19,919	2.1%
County Attorney	754,625	817,183	62,558	8.3%
Finance	1,499,971	1,540,694	40,723	2.7%
Geographic Info Systems	356,560	366,019	9,459	2.7%
Human Resources	2,938,092	3,014,078	75,986	2.6%
Independent Auditor	186,105	210,895	24,790	13.3%
Information Technology	3,962,744	4,178,679	215,935	5.4%
Management & Budget	573,937	593,307	19,370	3.4%
Registrar	467,087	483,047	15,960	3.4%
<u>Treasurer</u>	<u>1,353,038</u>	<u>1,386,926</u>	<u>33,888</u>	<u>2.5%</u>
<b>Subtotal, Gen Government</b>	<b>\$ 14,973,432</b>	<b>\$ 15,537,000</b>	<b>\$ 563,568</b>	<b>3.8%</b>



## Overview by Functional Area

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### Judicial Administration

This category includes eight divisions with budgets for FY 2020 totaling \$4,236,081, 2.2% of the General Fund expenditures. FY 2020 adopted budget expenditures increase by \$172,726, or 4.3% over the FY 2019 adopted budget. FY 2020 adopted budget increases primarily include adjustments due to changes in benefit costs, as well as the FY 2019 2.4% compensation increase and salary scale adjustment for permanent staff.

<u>Department</u>	<u>FY 2019 Adopted</u>	<u>FY 2020 Adopted</u>	<u>FY2019-20 Change (\$)</u>	<u>FY2019-20 Change (%)</u>
<b><u>Judicial Administration</u></b>				
Adult Court Services	\$ 979,707	\$ 1,027,856	\$ 48,149	4.9%
Circuit Court	138,644	140,382	1,738	1.3%
Clerk of the Circuit Court	1,270,046	1,302,257	32,211	2.5%
Commissioner of Accounts	15,600	15,600	-	0.0%
Commonwealth's Attorney	1,521,159	1,611,787	90,628	6.0%
General District Court	32,700	32,700	-	0.0%
Juv & Dom Relations Court	17,726	17,726	-	0.0%
<u>Magistrates</u>	<u>87,773</u>	<u>87,773</u>	<u>-</u>	<u>0.0%</u>
<b>Subtotal, Judicial Admin</b>	<b>\$ 4,063,355</b>	<b>\$ 4,236,081</b>	<b>\$ 172,726</b>	<b>4.3%</b>

### Public Safety

This category includes two departments with budgets for FY 2020 totaling \$21,436,144, 11.3% of the General Fund expenditures. The FY 2020 adopted budget expenditures increase by \$224,026, or 1.1% over the FY 2019 adopted budget. The FY 2020 adopted budget for the Sheriff's Office includes the establishment of (1.0) Crime Analyst position, changes in benefit costs, and the FY 2019 2.4% compensation increase and salary scale adjustment for permanent staff.

<u>Department</u>	<u>FY 2019 Adopted</u>	<u>FY 2020 Adopted</u>	<u>FY2019-20 Change (\$)</u>	<u>FY2019-20 Change (%)</u>
<b><u>Public Safety</u></b>				
Juvenile Detention & Probation	\$ 309,532	\$ 309,532	\$ -	0.0%
<u>Sheriff's Office</u>	<u>20,902,586</u>	<u>21,126,612</u>	<u>224,026</u>	<u>1.1%</u>
<b>Subtotal, Public Safety</b>	<b>\$ 21,212,118</b>	<b>\$ 21,436,144</b>	<b>\$ 224,026</b>	<b>1.1%</b>

## Overview by Functional Area

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### Public Works

This category includes funding for the Environmental Services' convenience sites function and the Department of General Services' facilities maintenance, management and administrative functions. The FY 2020 adopted budget for these departments totals \$8,290,834, 4.4% of the General Fund expenditures, and increase by \$232,105, or 2.9% over the FY 2019 adopted budget primarily due to changes in benefit costs as well as the FY 2019 2.4% compensation increase and salary scale adjustment for permanent staff.

<u>Department</u>	<u>FY 2019 Adopted</u>	<u>FY 2020 Adopted</u>	<u>FY2019-20 Change (\$)</u>	<u>FY2019-20 Change (%)</u>
<u>Public Works</u>				
Env Services (Conv Sites)	\$ 2,698,081	\$ 2,780,204	\$ 82,123	3.0%
<u>General Services</u>	<u>5,360,648</u>	<u>5,510,630</u>	<u>149,982</u>	<u>2.8%</u>
<b>Subtotal, Public Works</b>	<b>\$ 8,058,729</b>	<b>\$ 8,290,834</b>	<b>\$ 232,105</b>	<b>2.9%</b>

### Health and Welfare

This category includes three agencies with the FY 2020 adopted budget totaling \$12,884,870, 6.8% of the General Fund expenditures. FY 2020 expenditures increase by \$576,636, or 4.7% primarily due to changes in benefit costs, as well as the FY 2019 2.4% compensation increase and salary scale adjustment for permanent staff. Community Services Board (CSB) and Public Health (State Health Department) funding includes additional funding to support costs for program administered by these entities to County residents, based on jurisdictional funding formulas. In addition, the FY 2020 adopted budget includes (1.0) Adult/Family Services Worker I position for the Department of Social Services, as well as (3.0) Benefits Program Specialist II positions and (1.0) Social Services Associate position based on the previously approved Medicaid Expansion implementation, as approved by the Board of Supervisors on August 9, 2018.

<u>Department</u>	<u>FY 2019 Adopted</u>	<u>FY 2020 Adopted</u>	<u>FY2019-20 Change (\$)</u>	<u>FY2019-20 Change (%)</u>
<u>Health &amp; Welfare</u>				
Community Services Board	\$ 475,225	\$ 489,482	\$ 14,257	3.0%
Public Health	607,877	616,995	9,118	1.5%
<u>Social Services</u>	<u>11,225,132</u>	<u>11,808,393</u>	<u>583,261</u>	<u>5.2%</u>
<b>Subtotal, Health &amp; Welfare</b>	<b>\$ 12,308,234</b>	<b>\$ 12,914,870</b>	<b>\$ 606,636</b>	<b>4.9%</b>

## Overview by Functional Area

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### Culture

This category includes three divisions within the FY 2020 adopted budget totaling \$6,889,848, 3.6% of the General Fund expenditures. FY 2020 expenditures increase by \$254,319, or 3.8% primarily due to changes in benefit costs changes in benefit costs, as well as the FY 2019 2.4% compensation increase and salary scale adjustment for permanent staff. In addition, FY 2020 includes an increase to operating expenditures for the Rappahannock Reservoir property donated mid-FY 2019 and funds to assist the Elk Run Church Museum. The Lord Fairfax Community College increases are based on the jurisdictional funding formula agreement.

<b>Department</b>	<b><u>FY 2019</u></b> <b><u>Adopted</u></b>	<b><u>FY 2020</u></b> <b><u>Adopted</u></b>	<b><u>FY2019-20</u></b> <b><u>Change (\$)</u></b>	<b><u>FY2019-20</u></b> <b><u>Change (%)</u></b>
<b><u>Culture</u></b>				
Library	\$ 2,508,152	\$ 2,555,601	\$ 47,449	1.9%
Lord Fairfax Comm College	70,425	75,197	4,772	6.8%
<u>Parks &amp; Recreation</u>	<u>4,056,952</u>	<u>4,259,050</u>	<u>202,098</u>	<u>5.0%</u>
<b>Subtotal, Culture</b>	<b>\$ 6,635,529</b>	<b>\$ 6,889,848</b>	<b>\$ 254,319</b>	<b>3.8%</b>

### Community Development

This category includes seven departments with the FY 2020 adopted budget totaling \$6,357,779, or about 3.4% of the General Fund expenditures. FY 2020 expenditure increases of \$229,482, or 3.7%, primarily due to changes in benefit costs, as well as the FY 2019 2.4% compensation increase and salary scale adjustment for permanent staff. In addition, FY 2020 includes an increase in contribution to the Virginia Regional Transit to serve as a grant match for 5-day on-demand services as approved by the Board of Supervisors after the adoption of the FY 2019 budget.

<b>Department</b>	<b><u>FY 2019</u></b> <b><u>Adopted</u></b>	<b><u>FY 2020</u></b> <b><u>Adopted</u></b>	<b><u>FY2019-20</u></b> <b><u>Change (\$)</u></b>	<b><u>FY2019-20</u></b> <b><u>Change (%)</u></b>
<b><u>Community Development</u></b>				
Agriculture Development	\$ 68,119	\$ 71,647	\$ 3,528	5.2%
Community Development	3,712,746	3,796,807	84,061	2.3%
Contributions	1,068,439	1,095,202	26,763	2.5%
Cooperative Extension	156,211	162,418	6,207	4.0%
Economic Development	811,965	917,728	105,763	13.0%
John Marshall SWCD	159,186	162,346	3,160	2.0%
<u>Planning Commission/BZA</u>	<u>151,631</u>	<u>151,631</u>	<u>-</u>	<u>0.0%</u>
<b>Subtotal, Comm Develop</b>	<b>\$ 6,128,297</b>	<b>\$ 6,357,779</b>	<b>\$ 229,482</b>	<b>3.7%</b>

## Overview by Functional Area

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### Non-Departmental

This category includes utility expenses and various operational contingencies and reserve accounts. The FY 2020 adopted budget totals \$3,376,203, or about 1.8% of the General Fund expenditures. FY 2020 expenditure increases of \$259,172, or 8.3% includes funding to provide for a compensation increase for permanent staff based on a 1.4% cost-of-living-adjustment in comparison to the Washington-DC Metro Area CPI-U and a 0.6% merit increase. The adopted budget also includes the first year of a three-year plan to address compression.

<u>Department</u>	<u>FY 2019 Adopted</u>	<u>FY 2020 Adopted</u>	<u>FY2019-20 Change (\$)</u>	<u>FY2019-20 Change (%)</u>
<u>Non-Departmental</u>	\$ 3,117,031	\$ 3,346,203	\$ 229,172	7.4%
<b>Subtotal, Non-Departmental</b>	<b>\$ 3,117,031</b>	<b>\$ 3,346,203</b>	<b>\$ 229,172</b>	<b>7.4%</b>

### Transfers

This category consists of local support provided from the General Fund to other component funds. The General Fund provides local support for the School Division, Landfill Enterprise Fund, and Utility Fund, as well as cash funding to the Capital Improvement Program, County's Asset Replacement plan, and debt service expenditures for the County and School Division. FY 2020 expenditures increase totals \$2,744,072, which includes a \$3.84 million increase in the local transfer to the School Division. The increase in transfers to the School Division help to support their compression and compensation plan, as well as benefit cost increases.

The FY 2019 budget includes no change in the transfer to the Airport Fund. Debt Service Fund transfer adjustments are based on current debt amortization and projected debt issuances as included in the adopted CIP.

<u>Department</u>	<u>FY 2019 Adopted</u>	<u>FY 2020 Adopted</u>	<u>FY2019-20 Change (\$)</u>	<u>FY2019-20 Change (%)</u>
<b><u>Transfers</u></b>				
Airport Fund	16,000	16,000	-	0.0%
Capital Improvement Fund	3,423,198	2,122,725	(1,300,473)	-38.0%
County Asset Replacement Fund	1,587,532	1,637,532	50,000	3.1%
Debt Service Fund	12,139,521	12,190,559	51,038	0.4%
Landfill Fund	1,074,039	1,181,419	107,380	10.0%
School Division Operating	89,255,351	93,091,478	3,836,127	4.3%
<u>Utility Fund</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>0.0%</u>
<b>Subtotal, Transfers</b>	<b>\$ 107,595,641</b>	<b>\$ 110,339,713</b>	<b>\$ 2,744,072</b>	<b>2.6%</b>

# Mission Statement, Strategic Goals, and Priorities

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The County's Mission Statement and the Board of Supervisors' Strategic Goals and Priorities provide a guiding framework for the County government to align activities and resources. These objectives have served as the focal point for the management of operations and the allocation of resources to the County's functional areas.

## Mission Statement

*Working within the theme of "Progress with Reverence for Heritage" and with a strong commitment to the accomplishment of meaningful improvements to the efficient, effective, and open conduct of the County government, and to the public health, safety, and welfare and educational opportunities, the Fauquier County Board of Supervisors seeks, within the bounds of fiscal integrity, to preserve the physical beauty, historical heritage and environmental quality of the county while ensuring that population growth and development is a positive force on the general welfare of the community.*

## Vision Statement

*Fauquier County is a thriving community that honors its natural and cultural resources, agricultural heritage and rural landscape while building a sustainable economy and promoting outstanding services and growth within defined service districts.*

## Strategic Goals and Priorities

*From County's Adopted FY 2018-2022 Strategic Plan*

<http://www.fauquiercounty.gov/home/showdocument?id=18773>

- **Priority 1 - Assist with the growth of a balanced economic base for Fauquier County and enhanced quality of life for citizens.**

*Continue to provide for the availability of funding for economic and agricultural development business outreach initiatives to both enhance our existing business base and garner new business prospects. Enhanced initiatives are aimed at boosting the County's commercial and agricultural tax base to alleviate pressures on the residential tax base and sustain the County's quality of life.*

- **Priority 2 - Ensure the ongoing safety and welfare of the community, through an adequate and effective delivery of public safety services.**

*The County continues to work with the volunteer fire and rescue system to ensure a balanced and adequate staffing structure for service delivery. Like many localities across the nation, the County continues to face balancing a joint fire and rescue system with committed volunteer companies that also require career support for adequate staffing.*

*Over the last several budget cycles, evaluation of the Sheriff's Office staffing needs has been a key area of focus. Staffing additions are to ensure the ongoing safety and welfare of the community with respect to County citizens, public areas, roads, and Schools. The Sheriff's Office also sought funding, as approved in the budget, to address an epidemic compression pay issue for lower ranked law enforcement positions, as seen throughout the Commonwealth of Virginia. The Sheriff's Offices across the Commonwealth also sought similar funding from the State Compensation Board, the State funding entity for all Constitutional Offices at the local government level.*

## Mission Statement, Strategic Goals, and Priorities

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- **Priority 3 - Address the identified capital needs and priorities of the County.**

*In the FY 2019 budget process, the Board of Supervisors placed an emphasis during their budget deliberations of reviewing and prioritizing the projects within the capital improvement plan. The Board vetted all projects to weigh the impact of each capital project and its importance with education, public health and welfare, and potential impact on economic development. Through this process, the Board reprioritized projects while adding new projects such as the Broadband project that would address the underserved areas of the County. The process also focused on the impact of each project on the County's five year plan for both capital and operating impacts.*

*The current capital improvement plan focuses on addressing key capital needs within the County that are critical to the development of service districts to boost economic development opportunities as well as address service needs of the County citizenry.*

- **Priority 4 - Provide support for a quality education.**

*Funding of the public school system and the ability to receive a quality education in the County's School Division continues to be a priority of the Board of Supervisors. The Fauquier County School Division maintains their own strategic plan, Aspirations 2.0. The School Divisions provides annual updates of the plan and status of the implementation of the plan's priorities.*

- **Priority 5 - Preserve the County's natural resources and agricultural rural character.**

*Maintaining the County's natural resources and agricultural character is of the utmost importance to the County. The Board seeks to foster expansion within services areas to provide a thoughtful approach to supporting community needs and preservation of the County's rural character.*

- **Priority 6 - Ensure County hires and retains staff to provide quality services and programs.**

*During the FY 2019 budget process, a theme expressed often by the Board of Supervisors was their continual commitment to the current and future staff of Fauquier County. A focus of this commitment is hiring and retaining staff that provide the highest quality in the delivery of the County's program and services and implementing programs to ensure that staff have the resources necessary to accomplish this priority.*

- **Priority 7 - Maintain continuity of service delivery for County programs and services.**

*Since the recession, fixed and mandated cost increases have outpaced base revenue growth in the County and limited the County's ability to provide departmental enhancements that were not focused on public safety or mandated services. The last several budget cycles have had a continual theme of including a series of department enhancements that focus on continuity of services and increased service delivery efficiencies for non-public safety divisions, outside of mandated programs. The County will continue to focus available resources in key departmental enhancements that will have the greatest impact on services overall and delivery of programs and services to citizens.*

## Mission Statement, Strategic Goals, and Priorities

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- **Priority 8 - Enhance financial and strategic planning.**

*Since the recession, a primary focus has been on addressing the needs of the County with limited resources. To enhance the County's financial planning process and budget development, the Board of Supervisors implemented a two-year budget with the FY 2015 budget cycle. The second year serves as a commitment of funding by the Board of Supervisors with adjustments limited to state or federal mandates, revenue adjustments, or operational emergencies.*

*The Board also directed the development of a five-year operating plan, as completed with the adoption of the FY 2018 budget. The final step in the improvement of the County's long-term planning was the development of the Board's Strategic plan to align the Board's priorities with available resources financial and operational.*

- **Priority 9 - Partner with community organizations.**

*The nonprofit community that supports Fauquier County citizenry is vast and complements the programs and services provided by the County government to its citizens. The support provided by our community partners enhances the availability of programs and services for citizens, so that County resources can be more efficiently distributed for needs that cannot be provided by our community partners.*

## Legislative Priorities

In addition to setting the goals and priorities that frame County operations and allocation of resources, the Board of Supervisors annually adopts a set of legislative priorities that are of interest to the County for the Virginia General Assembly's annual session. These items have a direct impact on County operations and resources.

### Revenue Impacts for Local Governments:

- Fauquier County opposes the imposition of any additional unfunded state mandates upon localities.
- Fauquier County urges the General Assembly to return to paying \$14 per day for all state responsible inmates incarcerated in local jails, for whom they are now paying \$12 per day.
- Fauquier County supports an initiative in the 2019 session for local day placement programs under the Children's Services Act. The largest expenditure for Fauquier County is special education day placement, for which the Commonwealth only provides funding for two-thirds of expenditures. Local day placement programs would allow children to remain in their communities, allow local school personnel to track the progress of the child, allow community services to be provided to families and children beyond the day placement, and achieve savings for taxpayers through a shorter length of stay.

# Mission Statement, Strategic Goals, and Priorities

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## **Education:**

- Fauquier County urges the state to be a reliable funding partner in accordance with the Virginia Constitution and state statutes. The Standards of Quality should recognize the resources, including positions, required for a high-quality public education system. Any changes in methodology and changes in the division of financial responsibility that result in a shift of funding responsibility from the state to localities is unacceptable.
- Fauquier County urges the General Assembly to take a thorough and broad look at reforming public education funding and the structure of state and local taxation. Any such reformation must recognize the unintended consequences of revenue sources not aligning with service delivery. For example, the current Commonwealth policy of using full assessed value in the calculation of the Composite Index penalizes localities that employ Land Use Value Taxation to incentivize land conservation consistent with Virginia's land preservation goals and policies.

## **Land Use and Zoning Authority:**

- Fauquier County opposes any measure that would eliminate or reduce any local government zoning, land use or revenue authority.
- Fauquier County encourages the General Assembly to provide adequate authority for the Virginia Department of Health or localities to respond to, and find solutions for, failing Alternative On-Site Septic Systems—particularly in the case where the homeowners are low-income Virginians.
- Fauquier County supports legislation to prohibit public utilities from establishing transmission corridors over developed growth areas.
- Fauquier County supports legislation that grants localities additional tools to adequately meet increasing needs for public services driven by new development without burdening current residents with the cost of new growth through increased real estate taxes. Such additional tools may include broad impact fee authority for all counties, and adequate public facilities provisions in subdivision ordinances.

## **Purchase of Development Rights and Conservation:**

- Fauquier County supports increased State funding for the purchase of conservation easements and other land conservation needs.

## **Libraries:**

- Fauquier County seeks an increase to the state aid formula for public libraries. Funding available for public libraries currently falls short of the amount needed to fully fund the formula as defined by the Code of Virginia. Funds are needed, as more and more Virginians turn to their public libraries to help bridge the gap between those with access to electronic resources and those without.



# **Mission Statement, Strategic Goals, and Priorities**

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## **Transportation Priorities:**

- Fauquier County seeks support from the Virginia General Assembly to encourage the Virginia Department of Transportation to construct a traffic light at the intersection of Route 29 North and Mill Run Industrial Park.
- Fauquier County requests the General Assembly to encourage the Virginia Department of Transportation to realign Independence Avenue in Bealeton to be adjacent to Lafayette Lane with an all-way traffic signal in order to increase traffic safety, provide savings in school bus fuel and enhance transportation efficiency.
- Fauquier County strongly opposes the devolution of the responsibility for any state roads onto localities.

## **Broadband/Wireless Telecommunications**

- Fauquier County supports efforts to expand broadband capabilities in underserved and rural areas including protecting and enhancing local authority to deploy or partner with others, public or private.
- Fauquier County strongly opposes legislation attempting to bypass, limit, or otherwise further restrict the local zoning, permitting and review process for telecommunications infrastructure.

## **Virginia Worker's Compensation Act:**

- Fauquier County supports a proposed amendment to Virginia Code 65.2-402 providing for the inclusion under the Virginia Worker's Compensation Act of post-traumatic stress disorder on behalf of public safety officers in Virginia. Fauquier County supports a detailed financial review by the General Assembly of the cost impacts of this amendment upon localities. Fauquier County encourages the General Assembly to support a cost-sharing of the resulting costs between localities and the Commonwealth for the benefit of our first responders.

## **Health, Safety and Welfare:**

- Fauquier County supports an amendment to the Virginia Code that would allow service of process by mail to vehicle owners who are cited by school bus arm cameras for passing a school bus loading or unloading passengers. The amendment would also allow the County's ordinance to apply within any town located within the County.
- Fauquier County strongly supports legislation increasing statewide penalties and restrictions on a driver's use of technology, or other distraction, while operating a motor vehicle. The numbers of accidents and deaths nationwide that are caused by distracted driving are increasing at alarming rates. In an effort to protect the health and safety of our citizens and public that travel by roads within our jurisdiction, the County further supports legislation that would provide clear authority for the County to adopt and enforce a local ordinance requiring drivers to pay full attention while driving.
- Fauquier County seeks legislation to empower the Virginia Department of Health to approve harvested rainwater as potable for human consumption.

## **Five-Year Operational Plan**

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As the County has navigated the recession and post-recession economic environment, the Board of Supervisors has acknowledged the need to enhance the County's financial management and planning processes. As part of this plan, initially a two-year budgeting process was introduced, with the inclusion of the five-year operating plan to be developed after the final adoption of the second year of the biennial budget. The focus of the second year of the biennial budget process is updating of the five-year operating plan. The following is an overview of the final FY 2018-2022 five-year operating plan approved summer 2017.

The five-year plan update will begin in summer 2019, to allow the Board of Supervisors to incorporate changes based on the FY 2020 Adopted Budget, 2018 Real Property reassessment, as well as key strategic plan updates that significantly impact the County's Capital Improvement Plan. These recent decisions were key to updating the plan in terms of the current and future five-year planning period and the County's financial planning programs. Currently the County's revenue are trending above the previous projections, while expenditures are trending below projection mainly due to discussion relative to the CIP and the Middle School expansion projects. This has also allowed the County to slow the level of projected real estate tax increases from the five-year plan, and utilize natural growth in revenues in lieu of additional tax increases.

The five-year plan primarily focuses on the General Fund budget, as the primary source of local tax funding for component funds. The plan does exclude School Division funds, as the County only oversees the allocation of the local transfer funding. All School funds, and how funds are allocated, are at the authority of the School Board. The plan focuses on reducing the use of fund balance, assessing ongoing changes with benefit provisions and changes instituted at the State level to the State maintained retirement program, compensation for County employees, and expansion of programs and services in key service areas; while acknowledging funding requirements and the level of revenue growth necessary to meet these demands.

The plan will build on the Board's organizational goals, while enhancing the County's financial management practice. The County is committed to instituting this additional financial planning tool to make a more resilient government that can adjust well in the downturns, as well as the upturns for long-term financial sustainability. The finalized plan will outline the requirements for future revenue growth or increased taxation that will be necessitated to fund future obligations and priorities of the community, to meet the County's balanced budget code requirements.

The Plan overall projects an increase in General Fund expenditures of \$24.6 million. The increase in expenditures would be funded with natural growth as well as a general real estate tax rate increase of approximately \$0.119 or eleven and nine-tenth cents over the planning period from FY 2018 - 2022. The plan includes additional County staffing totaling 61.0 positions, including 46 positions for public safety.

# Five-Year Operational Plan

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**Expenditure Projections and Assumptions:** The primary drivers of the increase can be allocated to the following areas.

- 1. Capital Projects have a total impact of approximately \$6.6 million.**
  - a. Debt Service - \$5.4 million
    - i. Assumes projected increases as anticipated in the Adopted CIP
  - b. Cash Funding – \$0.3 million.
    - i. Assumes by FY 2021, the CIP cash is fully funded
  - c. Asset Replacement – \$0.4 million.
    - i. Assumes increase as included in adopted FY 2018-2022 plan
  - d. Operating Impacts – \$0.4 million.
    - i. Additional operational costs based on adopted CIP projects
- 2. School Local Transfer totals approximately \$5.0 million.**
  - a. Assume annual increase of \$1.25 million, similar to recent years.
- 3. County Employees Raises totals approximately \$1.8 million.**
  - a. Assumes 2% in FY 2019 and FY 2021, or every two years compensation increase cycle.
- 4. Public Safety Staffing has a total impact of approximately \$5.7 million.**
  - a. DFREM Career Fire and Rescue Staffing – \$5.4 million increase, an additional 43.0 FTE.
  - b. Sheriff's Office – \$0.3 million increase, an additional 3.0 FTE.
- 5. Staffing and Benefit Costs**
  - a. Additional County Staffing totals 16.0 FTE and \$1.5 million.
    - i. FY 2019 – 12.0 additional FTE
    - ii. FY 2020 – 6.0 additional FTE
    - iii. FY 2021 – 1.0 additional FTE
  - b. Benefit Costs increases total approximately \$2.2 million.

**Revenue Projections and Assumptions:** An annual growth factor of 1.0-2.0% for real property (approx. \$8 million natural growth FY19-22). Equalization of tax rate in reassessment year (Next reassessment effective January 2018) and assumes increase in base similar to 2014 reassessment. An annual growth rate of 3-4% in personal property, with a reset of revenue in FY 2019 based on recent incremental increase from commercial business. An annual growth rate of 3.5% for sales tax and assumes no realization of additional revenue from new businesses that received tax incentive packages during the five year plan. State revenues sources include incremental increases for Social Services and Compensation Board supported Constitutional Officers based on one compensation raise over the five year plan. Relatively flat Federal funding, with decreases directly related to ending of grant funding, and elimination of the use of fund balance.

# Five-Year Operational Plan

## FY 2018-2022 General Fund Expenditure

	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
<b><u>General Fund</u></b>	<b><u>Adopted</u></b>	<b><u>Projected</u></b>	<b><u>Projected</u></b>	<b><u>Projected</u></b>	<b><u>Projected</u></b>
General Government	\$ 14,463,745	\$ 15,439,665	\$ 15,798,889	\$ 16,354,962	\$ 16,503,924
Judicial Administration	3,998,909	4,156,918	4,202,501	4,324,917	4,378,084
Public Safety	28,167,104	30,758,404	33,145,270	35,988,779	36,264,930
Public Works	7,879,642	8,358,730	8,696,911	8,915,217	9,001,808
Health & Welfare	11,676,568	12,148,948	12,393,098	12,512,129	12,575,124
Culture	6,354,463	6,795,769	7,022,924	7,188,560	7,261,346
Community Development	5,649,673	5,978,765	6,061,907	6,225,960	6,327,046
Non-Departmental	1,727,662	1,932,851	2,160,351	2,160,351	2,160,351
<i>Local Transfers</i>					
Airport Enterprise Fund	16,000	16,000	16,000	16,000	16,000
Capital Improvement Fund	2,366,061	1,966,061	2,269,000	2,269,000	2,285,000
County Asset Replacement Fund	1,329,000	2,227,000	2,096,000	1,916,000	1,956,650
Debt Service Fund	12,572,750	15,040,730	17,636,060	17,668,016	16,997,325
Landfill Enterprise Fund	666,348	701,348	736,348	771,348	806,348
School Division Operating	86,086,173	87,336,173	88,586,173	89,836,173	91,086,173
Utility Fund	100,000	100,000	100,000	100,000	100,000
<b>Total Transfers</b>	<b>\$ 103,136,332</b>	<b>\$ 107,387,312</b>	<b>\$ 111,439,581</b>	<b>\$ 112,576,537</b>	<b>\$ 113,247,496</b>
<b>Total, General Fund</b>	<b><u>\$ 183,054,098</u></b>	<b><u>\$ 192,957,362</u></b>	<b><u>\$ 200,921,432</u></b>	<b><u>\$ 206,247,412</u></b>	<b><u>\$ 207,720,109</u></b>

## FY 2018-2022 General Fund Revenue

	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
<b><u>General Fund</u></b>	<b><u>Adopted</u></b>	<b><u>Projected</u></b>	<b><u>Projected</u></b>	<b><u>Projected</u></b>	<b><u>Projected</u></b>
General Property Taxes	\$ 130,233,060	\$ 139,874,521	\$ 147,746,623	\$ 152,529,489	\$ 153,442,321
Other Local Taxes	15,280,000	15,918,800	16,334,952	16,715,550	17,106,172
Permits, Fees & Licenses	1,556,235	1,571,750	1,611,750	1,641,750	1,671,750
Fines and Forfeitures	432,500	432,500	432,500	432,500	432,500
Use of Money & Property	361,272	405,700	430,700	450,700	475,700
Charges for Services	953,133	948,642	948,642	948,642	948,642
Miscellaneous/Recovered Costs	581,783	569,931	569,931	569,931	569,931
State Revenue	27,325,608	27,455,150	27,536,676	27,619,314	27,703,081
Federal Revenue	2,259,756	2,267,725	2,267,725	2,267,725	2,267,725
Intergovernmental Revenue	2,977,524	3,012,642	3,041,934	3,071,811	3,102,286
Use of Fund Balance	1,093,227	500,000	-	-	-
<b>Total, General Fund</b>	<b><u>\$ 183,054,098</u></b>	<b><u>\$ 192,957,362</u></b>	<b><u>\$ 200,921,432</u></b>	<b><u>\$ 206,247,412</u></b>	<b><u>\$ 207,720,109</u></b>

## Permanent Positions – Adjustments

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### **Total County Personnel Adjustments**

The following provides an overview of all adjustments to County permanent positions as approved by the Board of Supervisors since the adoption of the FY 2019 budget, and for the FY 2020 Adopted Budget. Overall, the County's workforce has increased by 16.00 FTE between the FY 2019 and FY 2020 adopted budgets.

<b><u>Department</u></b>	<b><u>Adjustment</u></b>	<b><u>FTE Change</u></b>
<b><u>Mid-FY 2019 Adjustments<sup>1</sup></u></b>		
Social Services	Benefits Program Specialist II	3.00
<u>Social Services</u>	<u>Social Services Associate</u>	<u>1.00</u>
<b>Subtotal, Mid-FY 2019 Adjustments</b>		<b>4.00</b>
<b><u>FY 2020 Adopted Budget Adjustments</u></b>		
Fire, Rescue and Emergency Management	Establish (6) Fire Rescue Technician II	6.00
Fire, Rescue and Emergency Management	Establish (3) Fire Rescue Captain	3.00
Fire, Rescue and Emergency Management	Reclass (1) Lieutenant to Captain	0.00
Fire, Rescue and Emergency Management	Reclass (2) Technician II to Lieutenant	0.00
Information Technology	Establish (1) Information Security Analyst IV	1.00
Sheriff's Office	Establish (1) Deputy Sheriff Crime Analyst	1.00
<u>Social Services</u>	<u>Establish (1) Adult Family Service Worker I</u>	<u>1.00</u>
<b>Subtotal, FY 2020 Adopted Adjustments</b>		<b><u>12.00</u></b>
<b>Total Overall Personnel Adjustments, FY 2020 Adopted Budget</b>		<b><u>16.00</u></b>

<sup>1</sup> The mid-FY 2019 additional 4.0 FTE positions established in the Department of Social Services were based on the FY 2019 implementation of Medicaid Expansion in Virginia. These positions were approved by the Board of Supervisors on August 9, 2018.

## Permanent Positions – Full Time Equivalents

Department	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted
<b><u>General Government</u></b>				
Board of Supervisors	1.00	1.00	1.00	1.00
Commissioner of Revenue	20.00	22.00	22.00	22.00
County Administration	7.53	8.53	8.00	8.00
County Attorney	6.00	6.00	6.00	6.00
Finance	18.00	18.00	18.00	18.00
Geographic Information Systems	4.00	4.00	4.00	4.00
Human Resources	18.00	18.00	18.00	18.00
Independent Auditor	0.00	0.00	0.00	0.00
Information Technology	22.00	22.00	22.53	23.53
Management & Budget	4.00	4.00	5.00	5.00
Registrar	3.00	3.00	3.00	3.00
<u>Treasurer</u>	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>
<b>Subtotal, General Government</b>	<b>119.53</b>	<b>122.53</b>	<b>123.53</b>	<b>124.53</b>
<b><u>Judicial Administration</u></b>				
Adult Court Services	12.00	12.00	12.00	12.00
Circuit Court	1.00	1.00	1.00	1.00
Clerk of Circuit Court	16.04	16.04	16.04	16.04
Commissioner of Accounts	0.00	0.00	0.00	0.00
Commonwealth's Attorney	16.07	16.07	16.07	16.07
General District Court	0.00	0.00	0.00	0.00
Juv. & Domestic Relations Court	0.00	0.00	0.00	0.00
<u>Magistrates</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal, Judicial Administration</b>	<b>45.11</b>	<b>45.11</b>	<b>45.11</b>	<b>45.11</b>
<b><u>Public Safety</u></b>				
Juvenile Detention & Probation	0.00	0.00	0.00	0.00
<u>Sheriff</u>	<u>176.50</u>	<u>181.50</u>	<u>184.50</u>	<u>185.50</u>
<b>Subtotal, Public Safety</b>	<b>176.50</b>	<b>181.50</b>	<b>184.50</b>	<b>185.50</b>
<b><u>Public Works</u></b>				
Env. Services (Convenience Sites) <sup>1</sup>	11.50	11.50	11.50	11.50
<u>General Services</u> <sup>1</sup>	<u>53.00</u>	<u>53.00</u>	<u>54.00</u>	<u>54.00</u>
<b>Subtotal, Public Works</b>	<b>64.50</b>	<b>64.50</b>	<b>65.50</b>	<b>65.50</b>

## Permanent Positions – Full Time Equivalents

Department	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
<b><u>Health and Welfare</u></b>				
Community Services Board	0.00	0.00	0.00	0.00
Public Health	0.00	0.00	0.00	0.00
<u>Social Services</u>	<u>48.53</u>	<u>48.53</u>	<u>54.53</u>	<u>59.53</u>
<b>Subtotal, Health and Welfare</b>	<b>48.53</b>	<b>48.53</b>	<b>54.53</b>	<b>59.53</b>
<b><u>Culture</u></b>				
Library	34.31	34.31	34.31	34.31
Lord Fairfax Community College	0.00	0.00	0.00	0.00
<u>Parks &amp; Recreation</u>	<u>29.86</u>	<u>30.85</u>	<u>30.85</u>	<u>30.85</u>
<b>Subtotal, Culture</b>	<b>64.17</b>	<b>65.16</b>	<b>65.16</b>	<b>65.16</b>
<b><u>Community Development</u></b>				
Agricultural Development	1.00	1.00	1.00	1.00
Community Development	40.53	40.53	40.53	40.53
Contributions	0.00	0.00	0.00	0.00
Cooperative Extension	0.43	0.43	0.43	0.43
Economic Development	3.67	3.67	3.67	3.67
John Marshall Soil & Water Cons. District	0.00	0.00	0.00	0.00
<u>Planning Commission/BZA</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal, Community Development</b>	<b>45.63</b>	<b>45.63</b>	<b>45.63</b>	<b>45.63</b>
<b><u>Non-Departmental</u></b>				
<u>Non-Departmental</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal, Non-Departmental</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>Other Funds</u></b>				
Airport Fund	3.00	3.00	3.00	3.00
Ambulance Revenue Fund	1.00	1.00	1.00	1.00
Conservation Easement District Fund	2.00	2.00	2.00	2.00
Fire and Rescue Tax Levy Fund	83.00	84.00	114.00	123.00
Fleet Maintenance Fund	15.00	15.00	16.00	16.00
<u>Landfill Enterprise Fund<sup>1</sup></u>	<u>25.50</u>	<u>25.50</u>	<u>25.50</u>	<u>25.50</u>
<b>Subtotal, Other Funds</b>	<b>129.50</b>	<b>130.50</b>	<b>161.50</b>	<b>170.50</b>
<b>County Total</b>	<b>693.47</b>	<b>703.46</b>	<b>745.46</b>	<b>761.46</b>
<b>School Division</b>	<b>1,819.08</b>	<b>1,831.00</b>	<b>1,899.88</b>	<b>1,900.88</b>
<b>Total FTE</b>	<b>2,512.55</b>	<b>2,534.46</b>	<b>2,645.34</b>	<b>2,662.34</b>

<sup>1</sup> The Departments of General Services and Environmental Services have a combined department head, as approved by the Board of Supervisors subsequent to the adoption of FY 2020 budget. In future years, the position budget will be split between the General Services and Landfill Fund budgets equally.

# County Organizational Chart

